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June 29, 2006

**VIA ELECTRONIC FILING
AND HAND DELIVERY**

The Honorable Joseph J. Farnan, Jr.
U.S. District Court
District of Delaware
J. Caleb Boggs Federal Building
844 N. King Street, Room 4124, Lockbox 27
Wilmington, DE 19801

Re: Bridgestone Sports Co., LTD, and Bridgestone Golf, Inc.
v. Acushnet Company, CA No. 05-132 (JJF)

Dear Judge Farnan:

I am writing on behalf of defendant Acushnet Company ("Acushnet") to respectfully request that the Court appoint a Special Master to conduct an *in camera* review of documents withheld by the parties as privileged but for which the claims of privilege are disputed. Because the volume of documents in dispute is considerable (approximately 2100 pages from plaintiffs' privilege log alone, many of which are written in Japanese), Acushnet believes the process for review by a Special Master should begin now in order to resolve all issues well before the October 10, 2006 close of fact discovery.

It is clear from the parties' meet and confer on this issue that the parties disagree on the plaintiffs' privilege assertions and the timetable for resolving this dispute. Acushnet is prepared to further discuss the disputed privilege log entries with plaintiffs and to establish Special Master protocols for dealing with both parties' privilege issues; however, Acushnet respectfully submits that appointment of a Special Master is required at this time so that this issue may be resolved and any documents available for use prior to the expiration of the fact discovery period on October 10, 2006.

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Counsel are available at the Court's convenience if Your Honor has any questions.

Respectfully,

/s/ David E. Moore

David E. Moore

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cc: Robert M. Masters, Esquire
Jack B. Blumenfeld, Esquire
Alan M. Grimaldi, Esquire
Brian S. Seal, Esquire